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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 18 OF 2001

The Commissioner of Income Tax ... Appellant

Versus

Aatur Holdings Pvt.Ltd. ... Respondent

WITH

INCOME TAX APPEAL NO. 19 OF 2001

The Commissioner of Income Tax ... Appellant

Versus

Growmore Exports Ltd. ... Respondent

Mr. B.M. Chatterjee with Ms. P.P. Bhosale for the Appellants.

Mr. F.V. Irani with Mr. A.K. Jasani for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. The issue which arises in these appeals is similar to which raised in Income Tax Appeal No. 20 of 2001. Before the tribunal, these two appeals along with subject matter of Income Tax Appeal No. 20 of 2001 were disposed of by common order after discussing the facts in Appeal No. 5897 of 1995 which corresponds to Income Tax Appeal No. 20 of 2007 before this court.

. As the facts are similar for the reasons recorded in Income Tax Appeal No. 20 of 2001, there is no merit in these appeals, which are accordingly disposed of.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**